

### Abstract

An apparatus has a holder member (21) which holds a sample (3), and a removing beam source (13) which irradiates an inert ion beam onto a cross section (4) of the sample (3) held by a holder member (21) and removes a fracture layer on the cross section (4). Then, the removing beam source (13) is disposed on the holding end side of the sample (3) with respect to the normal L of the cross section (4) so that the irradiating direction of the inert ion beam is tilted at the tilt angle  $\theta$  to the normal L with respect to the cross section (4).